

ID: CCA_2009041013275337

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Office:

Release Date: 5/29/2009

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From:

Sent: Friday, April 10, 2009 1:27:57 PM

To:

Cc:

Subject: RE: TEFRA consent question

Use Form 2848 that includes additional language as provided in Treas. Reg. 301.6223(c)-1(e)(2).

If a POA already exists for Person 1 he can ask that it be given effect for TEFRA purposes as provided in Treas. Reg. 301.6223(c)-1(e)(3).